

Department of the Treasury - Internal Revenue Service
CTR MAGNETIC MEDIA REPORTING INSTRUCTIONS**Affidavit Requirements**

A transmitter, service bureau, paying agent, or disbursing agent may sign Form 4804, Transmittal of Information Returns Reported on Magnetic Media, on behalf of the institution required to file, if the conditions in items 1, 2(i) or 2(ii), and 3 are met.

1. It has the authority to sign the form under an agency agreement (oral, written, or implied) that is valid under state law.
2.
 - (i) It has the responsibility (oral, written, or implied) conferred on it by the institution required to file to request the TINs of recipients (or others for whom information is being reported).
 - (ii) If the return of more than one institution is included in a single magnetic media submission, covered by a single Form 4804, each institution required to file has attested by affidavit to the transmitter, service bureau, paying agent, or disbursing agent that the institution required to file has complied with the law in attempting to secure correct TINs.
3. It signs the form and adds the caption "For: (Name of institution required to file)."

The authorized agents signing of the affidavit on the institution's behalf does not relieve the institution of the responsibility for filing a correct, complete and timely Form 4804 with attachments, and will not relieve the institution of any penalties for not complying with those requirements.

Specific Instructions

1. Forms 4804 and 4802: Form 4804, Transmittal of Information Returns Reported on Magnetic Media, must accompany magnetic media submissions. This form has an affidavit that must be signed by the institution, or in the institution's name by an authorized agent. Report on a Form 4804, or on Form 4802, Transmittal for Multiple Magnetic Media Reporting, which is a continuation for Form 4804. Use Form 4802 if you are reporting for multiple institutions, or if you are reporting multiple documents, and attach an appropriately signed Form 4804 and the Form 4802 to IRS and keep a copy for your records. If your file contains several Forms 4804, include an additional covering Form 4804 showing the total number of tapes in the entire shipment. Use Forms 4804 and 4802 for magnetic media files only.
2. Computer-generated substitute Forms 4804 and 4802: IRS encourages the use of a computer-generated substitute for Forms 4804 and 4802. The format must include all of the information requested on the official forms including the affidavit.
3. Magnetic media printouts: In the first box of your shipment include a hard-copy printout of the first 5 and last 2 blocks of your file. The listing should show a sample of each type of record used on the magnetic media being submitted. During the acceptance test, the entire sample file must be printed. Print Label, if labeled & Release No. if Vendor Software used.
4. External labels: Attach a media label as outlined in the General Tape Specifications, Section 8 of the pilot test specifications. Please complete all applicable blocks carefully and correctly.
5. Magnetic media corrections: If you need to correct CTR filed on magnetic media, refer to the current magnetic media pilot test specifications.
6. Part magnetic media and part paper forms: If you file some of your CTR reports on magnetic media and the rest on paper, send all magnetic media to the address shown in item 11 or item 12, and send the paper forms to the mailing address shown on the paper CTR. Do not report the same information on the paper returns that you report on magnetic media.
7. Extension of time for filing: If you have been granted an extension, a copy of the letter granting the extension must be attached to the transmittal Form 4804.
8. Packing, numbering, and labeling: Pack tapes, cartridges, and diskettes to guard them against shipping hazards. When shipping more than one box, number the boxes in sequence and give the total number of boxes (for example, 4 of 9). Attach to each package a shipping label with the printed message, "Deliver Unopened, CTR Magnetic Media; Box _____ of _____; Attn: Tape Library".
9. Payment of shipping costs: Send shipments prepaid. IRS will not pay or accept "Collect on Delivery" or "Charged to IRS" shipments of reportable tax information that an individual or organization is legally required to submit.
10. How to ship: Use any reliable transportation to ship to addresses on back of this form.